

EXHIBIT J

From: Jones, Jennifer L. <jljones@proskauer.com>
Sent: Thursday, August 29, 2019 3:59 PM
To: Bassett, Nicholas; Pavel, Ashley
Cc: Mashberg, Gregg M.; Clark, Brandon C.; Stafford, Laura; Dale, Margaret A.; ebarak@proskauer.com; Carino, Elisa M.; Possinger, Paul V.; McKeen, Elizabeth L.; Friedman, Peter; Mitchell, Nancy; Yenumula, Rahul; Yang, Roger; Roth, Joseph L.; lucdespins@paulhastings.com; Jimenez, Pedro; Bliss, James R.; Worthington, James B.; Zwillinger, Zachary S.; Mason, Richard G.; Wolf, Amy R.; Kleinhaus, Emil A.; Celentino, Joseph C.; Lynch, John F.; Fell, Jamie (Simpson Thacher & Bartlett LLP); sarah.phillips@stblaw.com; Friedman, Bryce L. (Simpson Thacher & Bartlett LLP); Baker, Nicolas (Simpson Thacher & Bartlett LLP); Herring, Angela K.; Rolando Emmanuelli Jiménez; Martinez, Scott; Yenumula, Rahul; Voicu-Comendant, Alin
Subject: RE: PREPA - Supplemental Discovery Requests

[EXTERNAL MESSAGE]

Nick,

This email responds on behalf of the Oversight Board, PREPA and AAFAF (the “Government Parties”), and is further to the parties’ August 21 meet and confer on the subject of the untimely BDO-Puerto Rico discovery the Committee served on August 16. As we discussed last week, the Committee’s requests are overbroad and have limited relevance to the issues before the Court. The Committee has articulated no reason why discovery specific to BDO would be required, particularly when the Government Parties are reviewing tens of thousands of documents pursuant to a negotiated search term protocol to locate and produce responsive, non-privileged documents that have not already been produced in response to the Committee’s other requests.

Nevertheless, in an effort to avoid motion practice, at your request we have conferred with the relevant personnel and advisors to determine whether BDO had any involvement in the RSA or in the transformation transaction. It is our understanding from those conversations that BDO did not participate in the negotiations of the RSA, BDO’s work was not the basis for any of the demand projections underlying the RSA, and BDO has not been involved in the Transformation transaction.

Moreover, as we have already informed you, the discovery you served is untimely, and there was no excuse for the Committee to serve these requests after the July 5, 2019 deadline for service of supplemental discovery. It has been known since at least mid-June 2019 that there was a federal investigation regarding BDO-Puerto Rico. *Rosselló Administration Announces Cancellation of \$10M in Treasury Contracts Awarded in Fiscal 2019 to BDO Puerto Rico, Acknowledges Federal Investigation*, REORG RESEARCH, June 20, 2019. At the time this investigation was announced, it had been public knowledge for at least a year that BDO-Puerto Rico was engaged in work for PREPA. *AAFAF Taps Law Firm for Procurement Reform; PREPA Hires Advisor to ‘Enhance Fiscal Visibility,’* REORG RESEARCH, June 22, 2018 (FOMB-R-01974124).

In light of the foregoing, the Committee lacks good cause to serve the BDO-Puerto Rico discovery requests, and the Government Parties demand that the Committee withdraw them. If the Committee does not agree to withdraw the discovery requests along with the deposition notice to Jose Ortiz by 5pm eastern tomorrow, the Government Parties will proceed with filing an urgent motion for protective order on Friday, August 30.

We look forward to hearing from you promptly.

Jennifer L. Jones
Attorney at Law

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Please consider the environment before printing this email.

From: Bassett, Nicholas <nicholasbassett@paulhastings.com>

Sent: Monday, August 26, 2019 7:25 AM

To: Pavel, Ashley <apavel@omm.com>; Jones, Jennifer L. <jljones@proskauer.com>

Cc: Mashberg, Gregg M. <GMashberg@proskauer.com>; Clark, Brandon C. <BClark@proskauer.com>; Stafford, Laura <lstafford@proskauer.com>; Dale, Margaret A. <mdale@proskauer.com>; Barak, Ehud <ebarak@proskauer.com>; Carino, Elisa M. <ecarino@proskauer.com>; Possinger, Paul V. <ppossinger@proskauer.com>; McKeen, Elizabeth L. <emckeен@omm.com>; Friedman, Peter <pfriedman@omm.com>; Mitchell, Nancy <nmitchell@omm.com>; Yenumula, Rahul <ryenumula@alixpartners.com>; Yang, Roger <ryang@omm.com>; Roth, Joseph L. <joeroth@omm.com>; Despins, Luc A. <lucdespins@paulhastings.com>; Jimenez, Pedro <pedrojimenez@paulhastings.com>; Bliss, James R. <jamesbliss@paulhastings.com>; Worthington, James B. <jamesworthington@paulhastings.com>; Zwillinger, Zachary S. <zacharyzwilfinger@paulhastings.com>; Mason, Richard G. <RGMason@wlrk.com>; Wolf, Amy R. <ARWolf@wlrk.com>; Kleinhaus, Emil A. <EAKleinhaus@wlrk.com>; Celentino, Joseph C. <JCCelentino@wlrk.com>; Lynch, John F. <JLynch@wlrk.com>; Fell, Jamie (Simpson Thacher & Bartlett LLP) <jamie.fell@stblaw.com>; sarah.phillips@stblaw.com; Friedman, Bryce L. (Simpson Thacher & Bartlett LLP) <bfriedman@stblaw.com>; Baker, Nicolas (Simpson Thacher & Bartlett LLP) <nbaker@stblaw.com>; Herring, Angela K. <AKHerring@wlrk.com>; Rolando Emmanuelli Jiménez <rolando@emmanuelli.law>; Martinez, Scott <smartinez@alixpartners.com>; Yenumula, Rahul <ryenumula@alixpartners.com>; Voicu-Comendant, Alin <avoicucomendant@alixpartners.com>

Subject: RE: PREPA - Supplemental Discovery Requests

Ashley and Jennie,

On our call last week, the Government Parties objected to the Committee's discovery requests relating to the services of BDO Puerto Rico on the grounds that such requests are not relevant to the 9019 Motion notwithstanding the apparently broad scope of the services that BDO Puerto Rico has provided to PREPA and the recently-commenced investigation that calls into question the integrity of those services. To help the Committee evaluate the Government Parties' position (and to assess the need for this discovery in light of that position), we ask that you please provide answers to the following questions relating to the work that BDO Puerto Rico has performed for PREPA and the potential relationship of that work to the issues raised by the 9019 Motion. I have copied the Committee's advisors at Zolfo Cooper on this email. We and they are happy to have a call to discuss.

1. To what extent was BDO Puerto Rico ("BDO") involved in preparing, revising, reviewing, or auditing the RSA or any of its attachments (Demand Protection Term Sheet, Tolling Agreement, etc.)?
2. To what extent was BDO involved in preparing, revising, reviewing, or auditing PREPA's 2018 and 2019 fiscal plans?
3. To what extent did PREPA and its consultants, including Citi and Ankura, use or rely upon BDO reports, attestations, or other deliverables in preparing, revising, reviewing, or auditing PREPA's fiscal plans or the RSA or any of its attachments? In particular:
 - a. Were BDO's monthly financial reports or any of its other services used or relied upon in determining the historical and forecasted electricity sales (GWh) contained in PREPA's fiscal plans?

- b. Were BDO's audit services, including audit budgets and costs, or any of its other services used or relied upon in assessing the financial and operational impact of the RSA on the Transformation?
- c. Were BDO's audit or other services used or relied upon in evaluating the extent of the bondholders' security interests?
- d. Were BDO's financial consulting or other services used or relied upon in calculating the "Transition Charge" or "Settlement Charge"?
- e. Were BDO's financial consulting or other services used or relied upon in calculating the support and waiver fees to be paid to various bondholders?
- f. Were BDO's financial consulting or other services used or relied upon in the preparation of the demand protection term sheet under the RSA?
- g. Were BDO's accounting or other services used or relied upon in the preparation of PREPA's monthly reports that were used in preparing projections in its fiscal plans?
- h. Were BDO's financial consulting, accounting, or other services used or relied upon in building the RSA model that was shared with the Committee?

4. To what extent have BDO's reports, attestations, or other deliverables been used or relied upon in connection with the development of the proposed Transformation, such as in the preparation of materials sent to bidders?

Nick Bassett | Of Counsel

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From: Pavel, Ashley <apavel@omm.com>

Sent: Tuesday, August 20, 2019 10:40 PM

To: Bassett, Nicholas <nicholasbassett@paulhastings.com>

Cc: Mashberg, Gregg M. (Proskauer Rose LLP) <gmashberg@proskauer.com>; Clark, Brandon C. <BClark@proskauer.com>; Jones, Jennifer L. <jl Jones@proskauer.com>; Stafford, Laura (Proskauer Rose LLP) <lstafford@proskauer.com>; Dale, Margaret A. (Proskauer Rose LLP) <mdale@proskauer.com>; ebarak@proskauer.com; Carino, Elisa M. <ecarino@proskauer.com>; Possinger, Paul V. (Proskauer Rose LLP) <ppossinger@proskauer.com>; McKeen, Elizabeth L. <emckeен@omm.com>; Friedman, Peter <pfriedman@omm.com>; Mitchell, Nancy <nmitchell@omm.com>; Yang, Roger <ryang@omm.com>; Roth, Joseph L. <joeroth@omm.com>; Despins, Luc A. <clucdespins@paulhastings.com>; Jimenez, Pedro <pedrojimenez@paulhastings.com>; Bliss, James R. <jamesbliss@paulhastings.com>; Worthington, James B. <jamesworthington@paulhastings.com>; Zwillinger, Zachary S. <zacharyzwillinger@paulhastings.com>; Mason, Richard G. <RGMason@wlrk.com>; Wolf, Amy R. <ARWolf@wlrk.com>; Kleinhaus, Emil A. <EAKleinhaus@wlrk.com>; Celentino, Joseph C. <JCCelentino@wlrk.com>; Lynch, John F. <JLynch@wlrk.com>; Fell, Jamie (Simpson Thacher & Bartlett LLP) <jamie.fell@stblaw.com>; sarah.phillips@stblaw.com; Friedman, Bryce L. (Simpson Thacher & Bartlett LLP) <bfriedman@stblaw.com>; Baker, Nicolas (Simpson Thacher & Bartlett LLP) <nbaker@stblaw.com>; Herring, Angela K. <AKHerring@wlrk.com>; Rolando Emmanuelli Jiménez

<rolando@emmanuelli.law>

Subject: [EXT] Re: PREPA - Supplemental Discovery Requests

Counsel:

Pursuant to the parties' agreed-upon scheduling order, amended deposition notices and supplemental document requests were due by July 5, 2019. Dkt. 1366, at 2. The current agreed-upon scheduling order allows for additional deposition notices only for good cause shown or to depose new declarants. Dkt. 1579, at 2 n.2, 3 nn.3-4.

The Committee has not sought relief from the agreed-upon schedule prior to serving either the Fourth Set of Document Requests to FOMB, AAFAF and PREPA or the Second Supplemental 30(b)(6) Notices to PREPA, AAFAF, and the FOMB (collectively, the "Discovery Requests"). Nor has the Committee shown good cause to propound discovery regarding BDO (or any indication for why the Discovery Requests are relevant). Nor has the Committee articulated any reason why the requested discovery into the BDO engagement is relevant to the issues before the court on the 9019 motion. Any materials that could be relevant to the 9019 motion would be captured by the Committee's other requests. The deposition notice to Jose Ortiz is also untimely, nor has the Committee articulated good cause for this deposition.

We would like to meet and confer with you regarding these requests during our call tomorrow.

On Aug 16, 2019, at 2:32 PM, Bassett, Nicholas <nicholasbassett@paulhastings.com> wrote:

[EXTERNAL MESSAGE]

Counsel:

Please find attached (i) document requests and Rule 30(b)(6) deposition notices directed to the Government Parties concerning work performed by BDO Puerto Rico that may relate to matters at issue in the 9019 Motion, and (ii) a deposition notice directed to Jose Ortiz.

The Committee is serving the BDO Puerto Rico-related discovery at this time in light of the Oversight Board's recent announcement of an investigation into the services provided by BDO Puerto Rico to certain Commonwealth agencies and instrumentalities, including PREPA, and other recent developments.

The Committee is serving the deposition notice upon Jose Ortiz at this time for several reasons, including that (i) he has made numerous recent public statements concerning the RSA and its relationship to the proposed transformation, which the Committee is entitled to explore in a deposition, (ii) PREPA/AAFAF are no longer presenting Christian Sobrino as a witness in support of the 9019 Motion and have yet to designate another government official to testify in his place, and (iii) as a result of Judge Dein's August 2 order, we will be receiving documents from Mr. Ortiz and will likely want to question him about those documents.

We are available to meet and confer as to scheduling and other issues.

Regards,
Nick



Nick Bassett | Of Counsel

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<PREPA 9019 -- Second Supp. 30(b)(6) Notice to PREPA.pdf>
<PREPA 9019 -- Second Supp. 30(b)(6) Notice to AAFAF.pdf>
<PREPA 9019 -- Fourth Set of Document Requests to FOMB AAFAF PREPA.pdf>
<PREPA 9019 -- Depo Notice to Jose Ortiz.pdf>
<PREPA 9019 -- Second Supp 30(b)(6) Notice to FOMB.pdf>
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